

HOUSE BILL No. 4352

March 7, 1989, Introduced by Rep. Niederstadt and referred to the Committee on Taxation.

A bill to amend section 4 of Act No. 203 of the Public Acts of 1968, entitled
"State tax lien registration act,"
being section 211.684 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 4 of Act No. 203 of the Public Acts of
2 1968, being section 211.684 of the Michigan Compiled Laws, is
3 amended to read as follows:

4 Sec. 4. (1) ~~(a)~~ If a notice of state tax lien ~~—a~~
5 ~~refiling of a notice of tax lien,~~ or a notice of revocation of
6 any certificate described in subsection ~~(b)~~ (2) is presented to
7 ~~the filing officer and (1) He is~~ the secretary of state, ~~he~~
8 THE SECRETARY OF STATE shall cause the notice to be marked, held,
9 and indexed ~~in accordance with the provisions of~~ PURSUANT TO
10 subsection (4) of section 9403 of THE UNIFORM COMMERCIAL CODE,

1 Act No. 174 of the Public Acts of 1962, as amended, being
2 section 440.9403 of the MICHIGAN Compiled Laws, ~~of 1948,~~ as if
3 the notice were a financing statement within the meaning of that
4 act. ~~or (2) He is~~ IF A NOTICE OF STATE TAX LIEN, A REFILED
5 NOTICE OF STATE TAX LIEN, OR A NOTICE OF REVOCATION OF ANY CER-
6 TIFICATE DESCRIBED IN SUBSECTION (2) IS PRESENTED TO any other
7 officer described in section 2, ~~he~~ THE OFFICER shall indorse
8 ~~thereon~~ THE NOTICE WITH his OR HER identification and the date
9 and time of receipt and ~~forthwith~~ IMMEDIATELY file it alphabet-
10 ically or enter it in an alphabetical index showing the name and
11 address of the person named in the notice, the date and time of
12 receipt, the serial number of the state collecting agency, and
13 the total unpaid balance of the assessment appearing on the
14 notice of lien.

15 (2) ~~(b)~~ If a REFILED NOTICE OF STATE TAX LIEN OR A certif-
16 icate of release, nonattachment, discharge, or subordination of
17 any tax lien is presented to the secretary of state for filing,
18 ~~he~~ THE SECRETARY OF STATE shall DO ALL OF THE FOLLOWING:

19 (A) SUBJECT TO SUBSECTION (5), CAUSE THE REFILED NOTICE OF
20 STATE TAX LIEN TO BE MARKED, HELD, AND INDEXED AS IF THE NOTICE
21 IS A CONTINUATION STATEMENT WITHIN THE MEANING OF THE UNIFORM
22 COMMERCIAL CODE, ACT NO. 174 OF THE PUBLIC ACTS OF 1962, BEING
23 SECTIONS 440.1101 TO 440.11102 OF THE MICHIGAN COMPILED LAWS.

24 (B) ~~(+)~~ Cause a certificate of release or nonattachment to
25 be marked, held, and indexed as if the certificate were a termi-
26 nation statement within the meaning of Act No. 174 of the Public
27 Acts of 1962, as amended. ~~, except that the notice of lien to~~

1 ~~which the certificate relates shall not be removed from the~~
2 ~~files, and~~

3 (C) ~~(2)~~ Cause a certificate of discharge or subordination
4 to be held, marked, and indexed as if the certificate were a
5 release of collateral within the meaning of Act No. 174 of the
6 Public Acts of 1962, as amended.

7 (3) ~~(c) If~~ SUBJECT TO SUBSECTION (5), IF a refiled notice
8 of state tax lien ~~referred to in subsection (a)~~ or any of the
9 certificates or ~~notice~~ NOTICES referred to in subsection ~~(b)~~
10 (2) is presented for filing with any other filing officer speci-
11 fied in section 2, he OR SHE shall ~~permanently~~ attach the
12 refiled notice or the certificate to the original notice of lien
13 and shall enter the refiled notice or the certificate with the
14 date of filing in any alphabetical state tax lien index on the
15 line where the original notice of lien is entered.

16 (4) ~~(d)~~ Upon request of any person, the filing officer
17 shall issue his OR HER certificate showing whether there is on
18 file, on the date and hour stated therein, any notice of state
19 tax lien or certificate or notice affecting the lien, filed or
20 after ~~the effective date of this act~~ JULY 1, 1968, naming a
21 particular person, and if a notice or certificate is on file,
22 giving the date and hour of filing of each notice or
23 certificate. The fee for a certificate is ~~\$1.00~~ \$3.00. Upon
24 request the filing officer shall furnish a copy of any notice of
25 state tax lien or notice or certificate affecting a state tax
26 lien for a fee of \$1.00 per page.

1 (5) IF A REFILED NOTICE OF A STATE TAX LIEN IS NOT PRESENTED
2 TO THE FILING OFFICER FOR FILING WITHIN 7 YEARS AND 60 DAYS AFTER
3 THE DATE ON WHICH A NOTICE OF A STATE TAX LIEN OR THE LATEST
4 REFILED NOTICE OF THAT STATE TAX LIEN IS FILED, THE FILING OFFI-
5 CER MAY REMOVE THE NOTICE OF A STATE TAX LIEN AND ANY RELATED
6 REFILED NOTICE OF A STATE TAX LIEN OR ANY CERTIFICATE DESCRIBED
7 IN SUBSECTION (2) FROM THE FILE. IF A REFILED NOTICE OF A STATE
8 TAX LIEN IS PRESENTED TO THE FILING OFFICER AFTER THE REMOVAL OF
9 ANY DOCUMENT FROM THE FILE PURSUANT TO THIS SUBSECTION, THE
10 NOTICE SHALL BE INDEXED AS PROVIDED FOR A NOTICE OF A STATE TAX
11 LIEN UNDER SUBSECTION (1).

12 (6) IF A STATE TAX LIEN HAS BEEN ASSESSED AND FILED OR
13 RECORDED IN ERROR, THE CERTIFICATE OF RELEASE OR DISCHARGE SHALL
14 CONTAIN A STATEMENT THAT EXPLAINS THAT THE TAX LIEN HAS BEEN
15 ASSESSED AND FILED OR RECORDED IN ERROR.